

**IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

**UNITED STATES OF AMERICA,**

**Plaintiff,**

**vs.**

**CASE NO.: 2:17-cr-143  
JUDGE GEORGE C. SMITH  
MAGISTRATE JUDGE DEAVERS**

**MATTHEW COFFMAN,**

**Defendant.**

**ORDER**

On July 12, 2017, the Magistrate Judge issued a Report and Recommendation pursuant to 28 U.S.C. § 636(b)(1), recommending that the Court accept the Defendant's guilty plea to the Information charging him with willful failure to pay employment taxes in violation of 26 U.S.C. § 7202. Defendant, represented by counsel, waived his right to appear on the matter before a District Judge. The Magistrate Judge conducted the colloquy required by Rule 11 of the Federal Rules of Criminal Procedure. Defendant's plea was knowing, voluntary, free from coercion, and had a basis in fact.

Defendant was specifically informed of his right to contest the Report and Recommendation by filing any objections within 14 days of the issuance of the Report and Recommendation pursuant to 28 U.S.C. §636(b)(1)(B) and Rule 72(b) of the Federal Rules of Civil Procedure. Defendant did not file any objections.

Accordingly, the Court **ADOPTS** the Report and Recommendation and **ACCEPTS** Defendant's plea of guilty to the Information. Defendant is hereby adjudged guilty of willful failure to pay employment taxes, in violation of 26 U.S.C. § 7202.

**IT IS SO ORDERED.**

*/s/ George C. Smith*  
**GEORGE C. SMITH, JUDGE**  
**UNITED STATES DISTRICT COURT**

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